

EXHIBIT C

Hearing Date and Time: March 21, 2007 at 10:00 a.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:		
In re	:	Chapter 11	
	:		
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)	
	:		
	:	(Jointly Administered)	
Debtors.	:		
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DECLARATION OF STEVE W. MYERS IN SUPPORT OF DEBTORS' SUPPLEMENTAL
REPLY WITH RESPECT TO PROOF OF CLAIM NO. 12163 (EVA ORLIK)

("STEVE W. MYERS – EVA ORLIK")

Steve W. Myers declares as follows:

1. Delphi Corporation and certain of its subsidiaries and affiliates are debtors and debtors-in-possession in these chapter 11 cases ("Delphi" or the "Debtors"). I submit this declaration in support of the Debtors' Supplemental Reply With Respect To Proof Of Claim 12163 (Eva Orlik) (the "Supplemental Reply"). Capitalized terms not otherwise defined in this declaration have the meanings ascribed to them in the Supplemental Reply.

2. I received a B.S. degree in business management from Indiana University and a Masters in Business Administration from Indiana Wesleyan University. I worked for General Motors ("GM") starting in 1976. I have been employed at all times by Delphi since it commenced its existence as a separate entity in 1999. Between March 2004 and the present, I have been Manager HR Policy and Administration for Delphi Electronics and Safety.

3. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents, my opinion, and my knowledge of the records of Eva Orlik's employment at Delphi. If I were called upon to testify, I could and would testify to the facts set forth herein.

4. I have reviewed Eva Orlik's Employment/Compensation History from Delphi ("History"). A true and accurate copy of the History is attached as Exhibit A.

5. I have confirmed that Eva Orlik never elected health insurance while working at Delphi. Therefore, I have not calculated any loss in value for that alleged benefit.

6. I have reviewed Exhibit C that was attached to Orlik's Proof of Claim (the "Orlik Damages Calculation"). I have also reviewed the documents attached as Exhibit 2 to Orlik's Supplemental Response filed on February 19, 2007. Using information from the Orlik Damages Calculation, the History, Delphi's policies and procedures, and a limited amount of information from the document attached as Exhibit 2 to Orlik's Supplemental Response, and making certain assumptions described below, I have calculated what certain aspects of Orlik's compensation could have been if she had remained employed with Delphi between September 1,

1999, and February 1, 2007,¹ and compared them to what she could have earned from her new employment with Brightpoint during the same time period.

I. BASE SALARY

7. Schedule 3 of the Orlik Damages Calculation says that Orlik's base salary at Brightpoint was \$57,000.00 per year (\$4,750.00/month) beginning in October 1999. The History shows that her final salary at Delphi was \$48,720.00 per year (\$4,060.00/month). In the Orlik Damages Calculation, Orlik omits information that reflects the significant difference in base salary between Delphi and Brightpoint. I have considered the significant difference in base salary when making my calculations because the higher base salary at Brightpoint offsets a large portion of the higher benefits Orlik received while at Delphi. With the assumptions explained in the following paragraphs, my calculations show that Orlik's compensation at Brightpoint would have *exceeded* her compensation at Delphi between September 1, 1999, and February 1, 2007, by \$67,671.00.

8. To recognize individual and team performance, in most years, Delphi establishes a base salary increase fund or "merit fund." The amount of funding is determined by Delphi after consideration of economic conditions, competitive salary movement, inflation, and overall business conditions. The fund is always described as a percentage of the total of all existing salaries in an employee's unit. Once the fund percentage is determined, each individual supervisor applies the percentage to the total of all salaries of all persons under his or her supervision. This calculation gives the total amount of money available to be used for base salary increases for the employees who work for that supervisor. Individual increases are based on (1) performance and (2) current salary level in comparison to the established midpoint and maximum for the position in question.

¹ I chose the date February 1, 2007, because this is the most recent date for which I have all relevant information to make all calculations. Because of the current and continuously changing financial condition of Delphi, it would be unduly speculative to attempt to make calculations today to the date of the March 21, 2007, hearing.

9. In any given year, approximately 85% of Delphi employees who receive a base increase receive the merit fund percentage or less. Approximately 15% of employees receiving a base increase are designated as "high potential employees." Some poor performing employees and some employees whose salaries are already at or near the established maximum for their positions may receive a lump sum increase rather than an increase to base salary. These lump sums are called "recognition awards."

10. The timing of base salary increases varies from year to year. The months of increases and the merit fund percentages for the relevant time period were:

<u>Effective Month</u>	<u>Percentage</u>
June 2000	4.5%
June 2001	3.5%
October 2002	3.0%
October 2003	3.0%
October 2004	2.5%
July 2005	No merit plan
July 2006	3.0%

11. Orlik's base salary at the time of her termination from Delphi was \$48,720.00 per year (\$4,060.00/month). In making my calculations, I have assumed that Orlik's base salary would have increased by the merit fund percentages on the date that each such percentage became effective. For example, I have assumed that Orlik's base salary would have increased by 4.5% effective June 1, 2000, to \$4,243.00/month. I believe that this is a generous assumption based on my review of the merit fund percentages from 1994 - 1999 and Orlik's History. Orlik did not receive a base salary increase every year. The base salary increases that she did receive were all below the merit fund percentage except the 1995 increase, which exceeded the merit fund percentage for that year.

12. Schedule 3 of the Orlik Damages Calculation says that Orlik's base salary at Brightpoint was \$57,000.00 per year (\$4,750.00/month) beginning in October 1999. I have no

information about what, if any, base salary increases Orlik has received at Brightpoint. In making my calculations, I have assumed that Orlik's base salary at Brightpoint would have increased by the Delphi merit fund percentages on the date that each such percentage became effective. For example, I have assumed that Orlik's base salary at Brightpoint would have increased by 4.5 % effective June 1, 2000, to \$4,964.00/month. I believe this is a conservative estimate of potential increases at Brightpoint because, due to Delphi's poor financial condition, merit fund increases at Delphi have been low.

13. Exhibit B to this Declaration is a true and accurate copy of a document that I prepared that compares the base salary increases Orlik would have received at Delphi to the base salary increases she would have received at Brightpoint based on the assumptions outlined above.

II. INCENTIVE COMPENSATION

14. In the Orlik Damages Calculation, Orlik claims that she is entitled to \$19,195.00 in lost incentive compensation. My calculations reflect that her maximum total loss, calculated as if she had been employed with Delphi until February 1, 2007, would have been \$10,606.74.

15. Delphi pays incentive compensation to its salaried employees in addition to base salary and other benefits. Each year, the company sets certain performance targets. If the company as a whole meets or exceeds those targets, then salaried employees receive incentive compensation based on their employment level ² and a percentage of their annual salary. If the company as a whole does not hit the targets, no one gets incentive compensation.

² Below the executive (unclassified) level, salaried employees at Delphi are classified by levels from 2 to 9 depending on the positions they hold. Higher level positions generally carry greater responsibilities, more supervisory responsibilities, and/or require greater technical skill. Normally, higher levels carry higher salary ranges. The History shows that Orlik was a 6th level employee the entire time she worked for Delphi.

16. Delphi achieved business results sufficient to make incentive compensation payments for the years of 1999, 2000, 2002, and 2006. For the years of 1999, 2000, and 2002, business metrics were measured on a calendar year basis and payment to employees occurred soon after the close of the calendar year. For 1999 and 2000, the plan included a partial cash payment and partial stock option payment methodology. The Delphi Strategy Board determined the cash payment portion for 1999 and 2000. The total stock options awarded were based on the balance of the incentive compensation payment not paid in cash divided by the Black-Scholes Value. As defined in company communications, the Black-Scholes value is "the most widely known valuation model developed by Fischer Black, Myron Scholes and Robert Merton (and) is used by Delphi to value stock options. The model allows companies to develop an estimate of the present market value of a stock option." Delphi eliminated the stock option portion of the plan beginning in 2002.

17. For 2006, business metrics were measured on a half-year basis (January - June and July - December) and payment to employees occurred soon after the close of these six-month measurement periods. For 2006 and after, one-half of an employee's target incentive compensation payment was based on the business performance results for the division he or she works in, and one-half was based on the overall business performance results of the corporation.

18. Exhibit C to this Declaration is a true and accurate copy of my calculations of Orlik's possible lost incentive compensation from September 1, 1999, to February 1, 2007.

III. HOLIDAYS/VACATION/SICK TIME ALLOWANCE

19. In the Orlik Damages Calculation, Orlik claims a loss of \$42,424.00 in combined holiday/vacation/sick time allowance. For purposes of my calculations, I have broken this component down into two pieces: holiday pay and vacation/sick pay. My calculations show that Orlik's maximum total loss of combined holiday, vacation, and sick time between September

1, 1999, and February 1, 2007, was \$15,406.99. As explained in detail below, this number represents \$12,998.48 in holiday pay and \$2,418.51 in combined vacation/sick pay.

20. A true and accurate copy of the pages of Delphi Automotive Systems U.S. Salaried Employee Handbook that cover vacations, holidays, and disability leaves of absence are attached to this Declaration as Exhibit D.

A. Delphi & Brightpoint Holiday Comparison Information

21. Delphi allowed its salaried employees 16 paid holidays in each year from 1999 through 2006. Delphi has not yet issued a holiday list for 2007, but the company has had two paid holidays in January 2007: New Year's Day and Martin Luther King Jr. Memorial Day.

22. According to Schedule 3 of the Orlik Damages Calculation, Brightpoint offers 7 paid holidays per year.

23. Exhibit E is a true and accurate copy of my calculations comparing the holiday pay Orlik would have received at Delphi to the holiday pay that Orlik would have received at Brightpoint between September 1, 1999, and February 1, 2007. My calculations in Exhibit E demonstrate that Orlik's maximum total loss with respect to holidays would have been \$12,998.48.

B. Delphi Vacation and Sick Day Background Information

24. Under Delphi's vacation policy (Exhibit D), had Orlik remained at Delphi until February 1, 2007, she would have been entitled to the vacation days as explained on Exhibit E.

25. Contrary to Orlik's assertion in Schedule 3 of the Orlik Damages Calculation, Delphi does not provide sick days to salaried employees. Under Delphi's Disability Leaves of Absence Policy (Exhibit D), an employee who qualifies for short-term disability benefits has a seven-day waiting period of absence before the benefits begin. The employee

continues to receive his or her regular salary during that time period. These waiting period days are not awarded or accrued under a policy like a vacation day or a PTO day; they are completely contingent upon an employee becoming ill. They are not payable when an employee leaves Delphi's employment, regardless of the reason for departure. Nevertheless, I have included "sick days" – using this seven (7) day waiting period – in my calculations on Exhibit F.

C. Delphi & Brightpoint Vacation/Sick Day Comparison Information

26. According to Schedule 3 of the Orlik Damages Calculation, Brightpoint allows employees to have 20 PTO (paid time off) days per year.

27. Exhibit F is a true and accurate copy of my calculations comparing (1) a combination of the vacation pay Orlik would have received at Delphi and the sick pay she claims she would have received to (2) the PTO pay that Orlik would have received at Brightpoint during the relevant time period. My calculations in Exhibit F demonstrate that Orlik's maximum total loss with respect to vacation and sick days would have been \$2,418.51.

IV. RETIREMENT PLAN

28. In the Orlik Damages Calculation, Orlik claims a loss of \$43,283.00 in "retirement plan" contributions. As explained in detail below, my calculations show that Orlik's maximum total loss of "retirement plan" contributions between September 1, 1999, and February 1, 2007, was \$9,681.09.

29. Schedule 2 of the Orlik Damages Calculation refers to a "retirement plan." I assume that Orlik is referring to Delphi's Savings-Stock Purchase Program ("S-SSP"). The S-SSP is a defined contribution retirement plan. Employees may elect to contribute, through payroll deductions, up to 20% of their eligible salary into the S-SSP. During certain time periods, Delphi contributes an additional "matching" amount to the S-SSP. Delphi has changed the percentage of salary eligible for the match and the match level percentage from time to time

depending upon the financial condition of the company. If an employee has contributed at least the percentage of salary eligible for the match, Delphi's contribution is calculated by multiplying the base salary by the percentage eligible for the match and match level percentage. For example: assume that an employee's monthly base salary was \$1,000.00, she made a 10% of base salary contribution to the S-SSP, the eligible percentage of base salary was 6%, and the match percentage was 70%. Delphi's contribution would be $\$1,000.00 \times .06 \times .70 = \42.00 .

30. The S-SSP percentages of eligible base salary and match levels for the period from September 1, 1999, to February 1, 2007, were:

Date		Match Level	Percent of Eligible Base Salary
January 1, 1998	May 31, 2000	70	6
June 1, 2000	December 31, 2000	70	7
January 1, 2001	February 28, 2001	70	8
March 1, 2001	March 31, 2001	0	
April 1, 2001	April 30, 2001	50	7
May 1, 2001	January 31, 2003	0	
February 1, 2003	October 15, 2004	30	7
October 16, 2004	Present	0	

31. Delphi also makes a Flexible Compensation Payment ("FCP") for each salaried employee. Employees may choose to place this in the S-SSP. Schedule 2 of the Orlik Damages Calculation assumes that Orlik would have made this choice. I make the same assumption in my calculations. In 1999, 2000, and 2001, the FCP was \$1,800.00. From 2002 to the present, the FCP has been \$1,200.00. In order to offset this reduction in the FCP, Delphi has provided salaried employees with four additional vacation days per year for 2002 - 2006. I

included these days in my vacation pay calculation on Exhibit F. In addition employees hired after 1993, such as Orlik, received a 1% Delphi benefit contribution to their S-SSP account.

32. Schedule 2 of the Orlik Damages Calculation states that Brightpoint contributed 25% of the first 6% of Orlik's salary to a 401K – another form of defined contribution plan – each year from 2000 – 2001; and Exhibit 2 to Orlik's Supplemental Response, specifically Exhibit B to the Gomez Affidavit, indicates that Brightpoint contributed 50% of the first 6% from 2002 through the present. In making her calculations on the Orlik Damages Calculation, Orlik uses her last salary at Delphi rather than her actual salary at Brightpoint. In making my calculations, I have used the Brightpoint salary figures that I calculated for Exhibit B.

33. Exhibit G is a true and accurate copy of my calculations comparing the retirement plan contributions Orlik would have received at Delphi to the retirement plan contributions that Orlik would have received at Brightpoint between September 1, 1999, and February 1, 2007. I assumed that Orlik would have contributed at least the percentage of salary eligible for the match in each year.

V. PENSION BENEFITS

34. On the Lead Schedule of the Orlik Damages Calculation, Orlik claims that she is entitled to \$60,203.61 in lost pension benefits on a net present value basis. In Exhibit 2 to Orlik's Supplemental Response, Orlik's expert concludes that if (1) Orlik's termination date had been September 1, 2007, and (2) she had received 4% annual merit increases at Delphi, then she would be entitled to \$69,906.17 in lost pension benefits on a net present value basis. I have calculated Orlik's total lost pension benefits on a net present value basis based on a February 1, 2007, termination date. I have used the salary figures that I calculated for Exhibit B. My calculations reflect that her maximum total lost pension benefits on a net present value basis would have been \$66,742.00.

35. The Delphi Retirement Program for Salaried Employees ("SRP"), a defined benefit pension plan, is made up of two parts. Part A is contributed entirely by Delphi. It provides monthly pension benefits for all employees who have five or more years of vesting service. Each employee's Part B is based on his or her individual contributions to the plan. To receive Part B benefits, an employee must contribute at all times while eligible and leave contributions in the plan. Part B has two components: a Primary benefit and a Supplementary benefit.

36. I calculated the total (combined Part A and Part B) benefits that would be available for Orlik to draw starting at age 65. I first made this calculation as of her actual termination date, September 1, 1999. I then made the same calculation assuming that her employment would have terminated February 1, 2007. Finally, in order to determine the amount of Orlik's purported loss, I calculated (1) the difference between these two sets of benefits and (2) the present value of this difference. I explain my calculations step by step below.

37. My first step was to determine Orlik's years of credited service. According to the History, Orlik's credited service as of September 1, 1999, was 4 years and 11 months, which is 4.9167 years. If Orlik would have terminated on February 1, 2007, she would have had 12 years and 4 months, which is 12.3333 years.

38. Attached as Exhibit H is a true and accurate copy of a spreadsheet that I prepared to show my calculations of the average base monthly salary and employee contributions necessary for the calculation of Part B benefits. I explain these calculations in the next three paragraphs.

39. In order to calculate Part B benefits, the SRP requires the calculation of average base salary over the last 60 months of employment prior to the valuation date. Accordingly, I calculated Orlik's average base monthly salary for the 60 months preceding the September 1, 1999, valuation date. In making this calculation, I used the Delphi monthly base

salary figures calculated on Exhibit B. My average base monthly salary calculation was as follows:

- 9/94 monthly base salary = \$ 3545.00 x 1 month = \$ 3,545.00
 - 10/94 thru 9/95 monthly base salary = \$ 3585.00 x 12 months = \$43,020.00
 - 10/95 thru 9/96 monthly base salary = \$ 3760.00 x 12 months = \$45,120.00
 - 10/96 thru 12/98 monthly base salary = \$ 3910.00 x 27 months = \$105,570.00
 - 1/99 thru 8/99 monthly base salary = \$ 4060.00 x 8 months = \$ 32,480.00
- \$ 229,735.00

$\$ 229,735.00 \div 60 = \$ 3,828.92$ (average base monthly salary for this period).

40. I next calculated the average base salary that Orlik would have made over the last 60 months of employment prior to February 1, 2007. In making this calculation, I used the Delphi monthly base salary figures calculated on Exhibit B. My average base monthly salary calculation was as follows:

- 2/02 thru 9/02 monthly base salary = \$4,392.00 x 8 months = \$ 35,136.00
 - 10/02 thru 9/03 monthly base salary = \$4,524.00 x 12 months = \$ 54,288.00
 - 10/03 thru 9/04 monthly base salary = \$4,660.00 x 12 months = \$ 55,920.00
 - 10/04 thru 6/06 monthly base salary = \$4,777.00 x 21 months = \$100,317.00
 - 7/06 thru 1/07 monthly base salary = \$4,920.00 x 7 months = \$ 34,440.00
- \$280,101.00

$\$280,101.00 \div 60 = \$4,668.35$ (average base monthly salary for this period).

41. Next, I determined Orlik's monthly contributions to Part B. Employee monthly contributions equal 1.25% of the amount that the employee's actual monthly base salary exceeds a "bend point." Delphi Corporation determines the "bend point" periodically in coordination with increases in the Social Security taxable wage base. The spreadsheet attached as Exhibit H shows the results of these calculations under the column "Part B Contributions" For example, for November 1999, the calculation would have been \$4,060.00 - \$2,700.00 (bend point) = \$1,360.00 x .0125 = \$17.00. An employee first becomes eligible to participate in Part B on the first day of the month after completion of six (6) months of employment with Delphi. I determined that Orlik's total Part B contributions as of September 1, 1999, were \$834.99.

Applying the salary assumptions from Exhibit B, and assuming that Orlik would have continued

to contribute to Part B, her total Part B contributions as of February 1, 2007, would have been \$2,082.40.

42. Next, I calculated the actual Part A, Part B contributory, and Part B supplementary benefits as of September 1, 1999. Part A benefits are calculated by multiplying the employee's years of credited service by a "basic benefit rate." Delphi establishes the basic benefit rate from time to time. As of September 1, 1999, the basic benefit rate was \$40.00. Accordingly, the Part A calculation for September 1, 1999, was 4.9167 (years of credited service) x \$40.00 (basic benefit rate) = \$196.67 Part A Benefit.

43. Part B Primary benefits are calculated by multiplying total employee contributions to the date of valuation by an established interest rate of 8.33%. Delphi obtained this established interest rate from GM. GM used this established interest rate from at least October 1979 to the start of Delphi in January 1999. Delphi has used it consistently since that time. The calculation for Orlik's 1999 Part B Primary Benefit was \$834.99 (total employee contribution) x 8.33% (interest rate) = \$69.55 Part B Primary Benefit.

44. Part B Supplementary benefits are calculated by subtracting an "exclusion factor" from the average monthly base salary (as calculated in paragraphs 38 & 39) and multiplying the remainder by 1% and by the employee's years of credited service. Delphi establishes the exclusion factor from time to time. The calculation for September 1, 1999, was \$3,828.92 (average base salary) - \$4,000 (exclusion factor) x .01 x 4.9167 (years of credited service) = \$0.00 Part B Supplementary Benefit.

45. To summarize my calculations, Orlik's total monthly pension benefit as of September 1, 1999, which she may draw at age 65 is:

Part A Primary	\$196.67
Part B Primary	\$ 69.55
Part B Supplementary	<u>\$ 0.00</u>
	\$266.22 ³

46. I also calculated Orlik's total monthly pension benefit assuming a February 1, 2007, termination date. My calculations, using the methods set out in paragraphs 41-43, were as follows:

12.3333 (years of credited service) x \$49.55 (basic benefit rate) =	\$611.12 Part A Benefit
\$2,075.65 (total employee contribution) x 8.33% =	\$173.46 Part B Primary
\$4,668.35 (average base salary) - \$4,955(exclusion factor) x .01 x 12.3333 (years of credited service) =	<u>\$ 0.00</u> Part B Supplementary \$784.58

47. Finally, I calculated a present value figure in order to evaluate Orlik's alleged pension losses. First, I subtracted from the projected monthly benefit described in paragraph 45 (i.e., \$784.58) the actual monthly benefit which Orlik is eligible to receive as described in paragraph 44 (i.e., \$266.22). This resulted in a difference of \$518.36. Then, I plugged the \$517.80 into a pension calculator relied upon by Delphi's employee benefits staff to

³ In calculating Orlik's total available pension benefits as of September 1, 1999, I discovered that the pension value, which Delphi's third party pension administrator calculated as of July 1, 2001, and upon which Orlik relies in Schedule 1 of the Orlik Damages Calculation was incorrect. Specifically, the calculation of the Part B supplementary benefit was incorrect. It appears that the third party pension administrator miscalculated Orlik's average base salary, which caused the person doing the calculations to calculate her Part B supplementary benefit as too high. The July 1, 2001, pension center figures also include a present value calculation of \$9,288.65. Because the basic pension benefit calculation is slightly different, this number must also be slightly different. The \$9,288.65 present value figure is the number that Orlik appears to have been attempting to validate on the first page of her Schedule 1 of the Orlik Damages Calculation. I do not understand the "present value" calculations that Orlik performed when attempting this validation. I also do not understand the calculations that Orlik performs at the top of page 2 of Schedule 1 of the Orlik Damages Calculation.

determine the net present value of monthly pension benefits.⁴ The calculator resulted in a net present value of Orlik's purported pension loss of \$66,742.00.

VI. CONCLUSION

48. Overall, the Orlik Damages Calculation alleged \$193,256.03 in monetary losses. My calculation, even given the generous assumptions in Orlik's favor, has determined that Orlik's damages could not be more than \$34,765.82. This is summarized as follows:

Incentive Pay Loss	\$ 10,606.74
Holiday/Vacation/Sick Loss	\$ 15,406.99
Retirement Plan Loss	\$ 9,681.09
Pension Plan Loss	<u>\$ 66,742.00</u>
	\$102,436.82
Salary Gain at Brightpoint	<u>\$ 67,671.00</u>
Total Alleged Damages	<u>\$ 34,765.82</u>

I declare under penalty of perjury, pursuant to 28 U.S.C. § 1746, that the foregoing statements are true and correct.

Executed on February 21, 2007, in Kokomo, Indiana

/s/ Steve W. Meyers
Steve W. Myers

⁴ The calculator applies a discount rate of 5.9% and uses standard actuarial mortality tables.

EXHIBIT A

Delphi
User: WZJ462
Employee: 01016939

Date: 02/19/2007
Time: 08:56:48

Employment History
CONFIDENTIAL

Employee No : 01016939 Eva M Orlik
Continuous Service Date : 10/11/1994
Residence Status :
Exempt Status : Exempt
SSN : 571611356
Gender : Female
Birth Date : 12/03/1957
Ethnic Origin : White/Not Hispanic origin
Veteran Status : Non-veteran
Disability : No
Telephone : 3175819744
Address : 14102 WARBLER WAY N
CARMEL, IN 46033
USA

Education

Certificate	Year School	Brn of Study 1	Brn of Study 2	GPA
Bachelor	1981 Educ-Poland	Economics		3.6
Language				
Language	Skill	Proficiency		

Appraisal

Date App Crit Appraiser

12/31/1998 U
12/31/1996 S

Employment

Date	Position	PY GD	PY LV	PY Div/Stf	Pers. Area	Sub Area	Org Unit	EE SG	Reason for Action
09/01/1999	ACCOUNTING ANALYST	6	6C	DPH-DELCO	KOKOMO	FINANC	D8050/5102	SE	RELEASE-FINAL
02/01/1999	ACCOUNTING ANALYST	6	6C	DPH-DELCO	KOKOMO	FINANC	D8050/5102	RA	CHG-REORG/ORG NAME
01/01/1999	FINANCIAL ANALYST	6	6C	DPH-DELCO	KOKOMO	FINANC	D8050/5102	RA	HIRE-SUCCESSOR ENTERPRISE

12/31/1998	FINANCIAL ANALYST	6	6C	GM DELCO ELECTR KOKOMO	IN	FINANC 11070/5102	SE SEP-SUCCESSOR ENTERPRISE
04/16/1997	FINANCIAL ANALYST	6	6C	GM DELCO ELECTR KOKOMO	IN	FINANC 11070/5102	RA CHG-REORG/ORG NAME
02/04/1997	FINANCIAL ANALYST	6	6C	GM DELCO ELECTR KOKOMO	IN	FINANC 11600/5102	RA CHG-LOCAL TITLE
03/15/1996	STATISTICIAN &/OR ANALYST	6	6C	GM DELCO ELECTR KOKOMO	IN	FINANC 11600/5102	RA CHG-REORG/ORG NAME
01/01/1995	STATISTICIAN &/OR ANALYST	6	6C	GM DELCO ELECTR KOKOMO	IN	FINANC 11180/5102	RA CHG-REORG/ORG NAME
10/11/1994	STATISTICIAN &/OR ANALYST	6	6C	GM DELCO ELECTR KOKOMO	IN	FINANC 11180/5116	RA HIRE-REGULAR
10/11/1994	STATISTICIAN &/OR ANALYST	6	6C	GM DELCO ELECTR KOKOMO	IN	FINANC 11180/5116	RA ADD RECORD

Delphi

User: WZJ462

Employee : 01016939

Compensation History

CONFIDENTIAL

Date: 02/19/2007

Time: 08:57:31

Employee : 01016939 Eva M Orlik

Continuous Service Date : 10/11/1994

Residence Status : Exempt

Exempt Status : Exempt

Salary Minimum : 43,260.00

Salary Midpoint : 58,200.00

Salary Maximum : 77,700.00

Compensation

Date	Reason For Action	Job	PY PY GD LV	Base Rate	Change Amount	PCT CHG	Annual Salary
01/01/1999	Hire	STATISTICIAN &/OR ANALYST	6 6C	4060.00	150.00	3.8	48720.00
06/01/1998	RECOGNITION AWARD	STATISTICIAN &/OR ANALYST	6 6C		1000.00	2.1	
10/01/1996	BASE SALARY INCREASE	STATISTICIAN &/OR ANALYST	6 6C	3910.00	150.00	4.0	46920.00
10/01/1995	BASE SALARY INCREASE	STATISTICIAN &/OR ANALYST	6 6C	3760.00	175.00	4.9	45120.00
10/11/1994	HIRE-REGULAR	STATISTICIAN &/OR ANALYST	6 6C	3585.00	0.00	0.0	43020.00

EXHIBIT B

EXHIBIT B - SALARY

Salary Calculation (1999 - 2006)

Salary Period	Brightpoint Income	Delphi Income	Salary Gain at Brightpoint
October 1999 thru May 2000 (8 Months)	\$4750 per month 8 months	\$4060 per month 8 months	
	<u>\$38,000.00</u>	<u>\$32,480.00</u>	\$5,520.00

Salary Period	Brightpoint Income	Delphi Income	Salary Gain at Brightpoint
June 2000 thru May 2001 (12 months) (Salaries increased by 4.5% Merit Fund)	\$4,964 12 months	\$4,243 12 months	
	<u>\$59,568.00</u>	<u>\$50,916.00</u>	\$8,652.00

Salary Period	Brightpoint Income	Delphi Income	Salary Gain at Brightpoint
June 2001 thru Sep 2002 (16 months) (Salaries increased by 3.5% Merit Fund)	\$5,138 16 months	\$4,392 16 months	
	<u>\$82,208.00</u>	<u>\$70,272.00</u>	\$11,936.00

Salary Period	Brightpoint Income	Delphi Income	Salary Gain at Brightpoint
October 2002 thru Sep 2003 (12 months) (Salaries increased by 3.0% Merit Fund)	\$5,292 12 months	\$4,524 12 months	
	<u>\$63,504.00</u>	<u>\$54,288.00</u>	\$9,216.00

Salary Period	Brightpoint Income	Delphi Income	Salary Gain at Brightpoint
October 2003 thru Sep 2004 (12 months) (Salaries increased by 3.0% Merit Fund)	\$5,451 12 months	\$4,660 12 months	
	<u>\$65,412.00</u>	<u>\$55,920.00</u>	\$9,492.00

Salary Period	Brightpoint Income	Delphi Income	Salary Gain at Brightpoint
October 2004 thru June 2006 (21 months) (Salaries increased by 2.5% Merit Fund)	\$5,587 21 months	\$4,777 21 months	
	<u>\$117,327.00</u>	<u>\$100,317.00</u>	\$17,010.00

Salary Period	Brightpoint Income	Delphi Income	Salary Gain at Brightpoint
July 2006 thru January 2007 (7 months) (Salaries increased by 3.0% Merit Fund)	\$5,755 7 months	\$4,920 7 months	
	<u>\$40,285.00</u>	<u>\$34,440.00</u>	\$5,845.00

Total Brightpoint Salary Gain \$67,671.00

Assumptions:

1. Orlik would have received the merit fund % salary increases at Delphi.
2. Orlik's ending salary at Delphi was \$48,720 (\$4060 per month).
3. Orlik's starting salary at Brightpoint was \$57,000 (\$4750 per month).
4. Orlik would have received the same % salary increases at the same time at Brightpoint as at Delphi.

EXHIBIT C

EXHIBIT C - INCENTIVE COMPENSATION

Incentive Compensation Calculation (1999 - 2005)										
CALCULATION FOR TOTAL VALUE OF INCENTIVE COMPENSATION PAYOUT						STOCK OPTION CALCULATION				
PLAN YEAR	MONTHLY BASE SALARY	ANNUALIZED SALARY	TARGET PAYOUT (SIXTH LEVEL EMPLOYEES)	TARGET PAYOUT AMOUNT	BUSINESS RESULTS (% OF FORECASTED OBJECTIVES)	TOTAL VALUE OF PAYOUT	CASH PAYMENT	BALANCE	DIVIDED BY BLACK SCHOLES VALUE	TOTAL STOCK OPTIONS
1999	\$4,060	\$48,720	3.50%	\$1,705.20	167%	\$2,847.68	\$2,200	\$647.68	5.95	108
2000	\$4,243	\$50,916	3.50%	\$1,782.06	157%	\$2,797.83	\$2,325	\$472.83	5.92	79
2001	Business performance not sufficient to produce payment									
2002	\$4,392	\$52,704	4.00%	\$2,108.16	86.50%	\$1,824	\$1,824	Stock Option element of Incentive Compensation Program eliminated.		
2003	Business performance not sufficient to produce payment									
2004	Business performance not sufficient to produce payment									
2005	Business performance not sufficient to produce payment									

Incentive Compensation Calculation (2006)										
Program changed to make separate payments based on divisional results and overall corporate results. 50% of Target Award based on divisional results and 50% of target award based on corporate results.										
PLAN YEAR	MONTHLY BASE SALARY	1/2 YEAR SALARY	TARGET PAYOUT (SIXTH LEVEL EMPLOYEES)	TARGET PAYOUT AMOUNT	50% OF TARGET AMOUNT	DELPHI-E&S RESULTS	DELPHI-E&S PAYMENT	CORPORATE RESULTS	CORPORATE PAYMENT	TOTAL PAYMENT
1st Half 2006	\$4,777	\$28,662	4.00%	\$1,146.48	573.24	200%	\$1,146.48	200%	\$1,146.48	\$2,292.96
2nd Half 2006	\$4,920	\$29,520	4.00%	\$1,180.80	590.4	0%	\$0.00	143%	\$844.27	\$844.27

Total Incentive Compensation Loss \$10,606.74

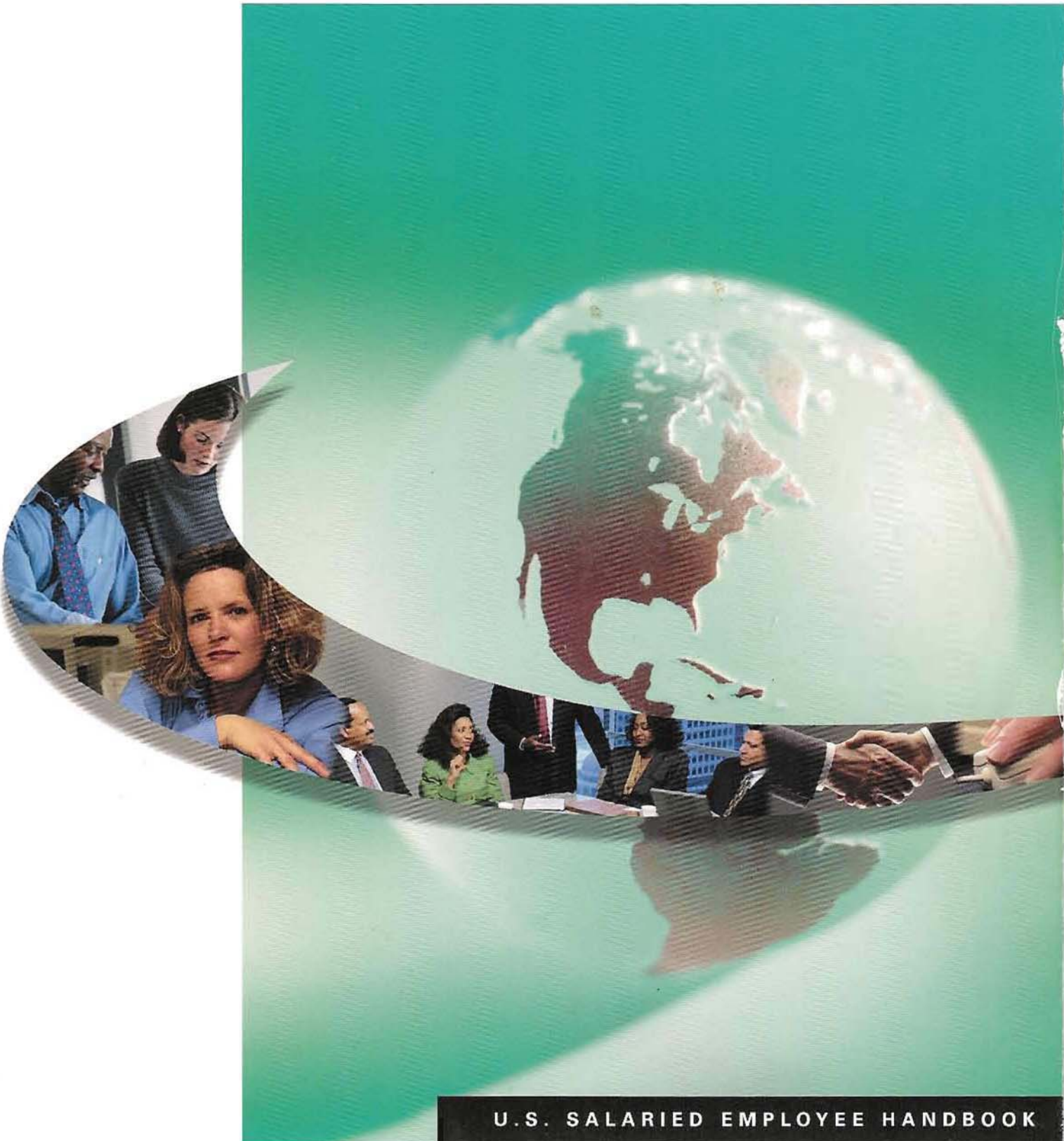
Assumptions:

1. Total incentive compensation loss was calculated using "total value of the payment" for 1999, 2000 and 2002 and the "total payment" for 2006.

EXHIBIT D

DELPHI

Automotive Systems



U.S. SALARIED EMPLOYEE HANDBOOK

VACATIONS HOLIDAYS

AND LEAVES

7

VACATION POLICY AND ELIGIBILITY

The Corporation provides vacation with pay so you can enjoy regular periods of rest and relaxation. You are encouraged to take all vacation to which you are entitled each year. Vacation time may not be carried over into the next year. Pay is not given in place of vacation, except in certain circumstances with prior approval when your employment ends and you have unused vacation days remaining.

Vacation eligibility is based on length of service. Vacation entitlements are vested on a current calendar year basis at the rate of 2.5% of such entitlements per completed calendar quarter (ie, 2.5% through March 31, 5.0% through June 30, 7.5% through September 30 and 10.0% through December 31). The following table provides more detailed information.

VACATIONS FOR EMPLOYEES HIRED PRIOR TO OCTOBER 2 OF THE PREVIOUS YEAR

Length of Service as of Oct. 1 of Current Year	Vacation with Pay
1 year but less than 3	2 weeks
3 years but less than 5	2 1/2 weeks
5 years but less than 10	3 weeks
10 years but less than 15	3 1/2 weeks
15 years but less than 20	4 weeks
20 or more years	5 weeks

The table below shows the amount of vacation to which you are entitled if you are recently employed in a Regular Employee or Flexible Service Employee classified position.

VACATIONS FOR EMPLOYEES HIRED AFTER OCTOBER 1 OF THE PREVIOUS YEAR

Employment Date	Vacation with Pay
after April 1 (current year)	none until following year
January 1 to March 31 (current year)	1 week
October 2 to December 31 (previous year)	1 1/2 weeks

Employees in executive level or professional/technical positions on December 31 of the preceding year will be granted four weeks of vacation unless they qualify for five weeks based on length of service of at least 20 years as of October 1 of the current year.

You may have an opportunity to purchase additional paid days off through the Flexible Compensation Payment option during the annual Flex Enrollment process. Purchased additional days off must be used during the current calendar year after you have used all your regular vacation entitlement.

OTHER CONSIDERATIONS WILL AFFECT YOUR VACATION ENTITLEMENT

Transfer from an Hourly Rate Job

If you transfer from an hourly rate job, the length of your vacation will be adjusted to take into account vacation pay received and/or time off taken as an hourly rated employee.

Return from Layoff to a Regular Employee-Temporary Assignment Or Layoff-Training Assignment

If you accept a Regular Employee-Temporary Assignment or Layoff-Training Assignment which is six months or more in duration, you are eligible for vacation. Your Human Resources representative can advise you of your exact eligibility.

Return from Layoff Or Leave of Absence

Your Human Resources representative will inform you of any vacation entitlement when you return to work following any layoff or leave of absence.

Employment Ends

When your employment ends, your vacation entitlement may be settled by time off or pay in lieu of vacation, or a combination of the two. Any pay in lieu of vacation will be reduced to account for vacation already taken in the calendar year.

The following schedule will apply to employees separating from active service:

- You will receive 100% of vacation entitlement regardless of separation date if you:
 - separate as a result of layoff or a mutually satisfactory release
 - retire (except as a result of discharge or final release)
 - receive a management-initiated "special separation"
 - die (cash payments will be paid immediately to the surviving spouse, children, member of the employee's family or other individual who is responsible for payment of funeral expenses, etc.)
- You will receive 0%-100% vacation entitlement based on the calendar year quarter of separation if you:
 - quit
 - take an employee-initiated "special separation"
- You will receive no vacation entitlement if you are separated involuntarily because of unsatisfactory employer/employee relationship (ie, you are discharged or final released).

Corporate salaried policy would be administered in accordance with applicable state laws in those instances where the provisions of such laws exceed the limits of the salaried policy.

Furthermore, there may be occasion for Corporate or local management to declare a vacation shutdown period. In such an event, you will have part or all of your vacation entitlement and/or purchased days off applied to the shutdown period. Sufficient advance notice of the shutdown will be given so you may plan for this time off.

HOLIDAYS

As a salaried employee you will be entitled to paid holidays which may vary slightly in number from year to year. Following is a holiday schedule for a typical year, based on experience:

- New Year's Day
- Martin Luther King Jr. Memorial Day
- Good Friday
- Monday after Easter
- Memorial Day
- Independence Day
- Labor Day
- Veterans Day
- Thanksgiving Day and the day following
- Christmas Eve Day, Christmas Day and the weekdays which fall between Christmas and New Year's Day

The Memorial Day holiday may be replaced by another day of greater local importance in certain communities. Also, if your job involves marketing of Corporate products,

your holidays may vary from the above schedule but will be equal in number.

If one or more holidays fall within a scheduled vacation period, you will not be required to take a vacation day. Similarly, should a recognized holiday fall on a Saturday or Sunday and your normal work week is Monday through Friday, you will receive a day off during your work week.

LEAVES OF ABSENCE

There may be occasions when you must be absent for reasons other than vacation or holidays. The extent to which you may be paid for absent time during the first seven consecutive calendar days of absence, while not on leave of absence or vacation, will be determined on the basis of each individual case, except where such absence is due to a compensable occupational accident or a compensable occupational disease. Generally, if you must be absent for longer than seven calendar days, Corporate salaried policy provides disability, military and special leaves of absence for eligible salaried employees.

In cases of personal illness and/or your need to provide care for a covered family member who has a

serious health condition, Corporate policies providing for leaves of absence comply with the Family and Medical Leave Act (FMLA).

DISABILITY LEAVES OF ABSENCE

If you are absent for more than seven calendar days as a result of sickness or accident, you will be placed on a disability leave of absence upon medical verification of the disability.

As a general rule, your length of service will accrue for up to 12 months while you are on a Corporate-approved disability leave. However, if you are on a Corporate-approved disability leave and your absence is due to an accident or disease covered by a workers compensation law, your length of service will accrue for the entire disability leave.

If you are a classified employee on a disability leave, your base salary will continue as shown in the following table. Any Sickness and Accident benefits you may receive from the Life and Disability Benefits Program will be subtracted from your base salary.*

** The subtraction will include any workers compensation or state disability benefits and certain Social Security benefits.*

SALARY CONTINUATION SCHEDULE FOR DISABILITY LEAVES OF ABSENCE

Years of Length of Service	Period of Combined Salary & S&A Benefits
less than 1	1 week
1 but less than 5	8 weeks
5 but less than 10	13 weeks
10 or more	26 weeks

After receiving the above payments, S&A benefits at 75% of base salary continue as provided by the Life and Disability Benefits Program.

If you are in an executive position, your regular compensation will continue for up to 12 months while on disability leave. Your regular compensation will be reduced by the amount of any lost-time benefits received in accordance with federal or state legislation for the same period of disability.

If you are still disabled after receiving salary continuation and S&A benefits for the maximum period, you may be eligible for monthly Extended Disability benefits under the Life and Disability Benefits Program. For further information about these and other benefits available in the event you are disabled, refer to the salaried employee handbook regarding salaried benefits.

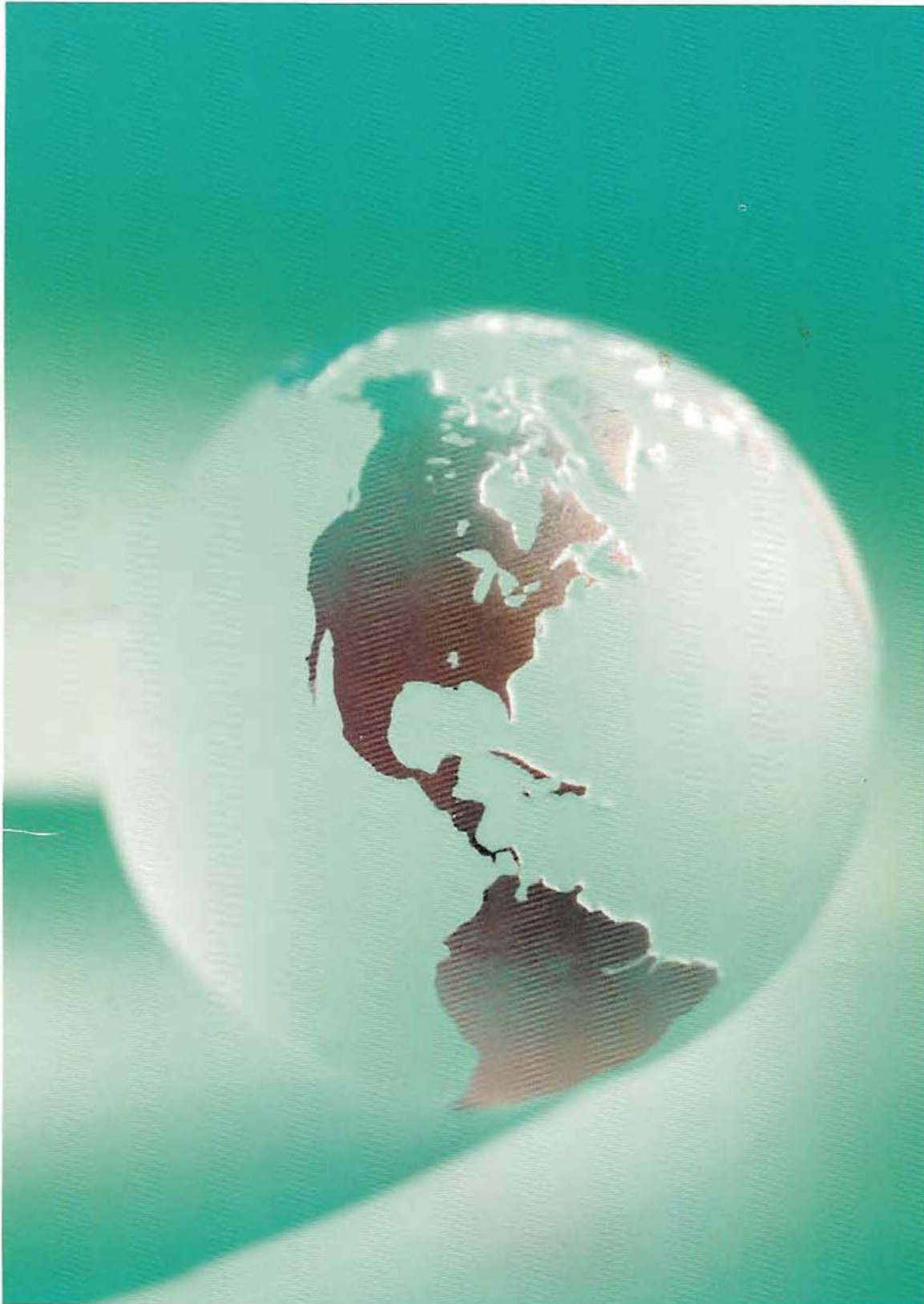


EXHIBIT E

EXHIBIT E – HOLIDAYS

Time Period	Delphi		Brightpoint		Variance
	Calculation	Value	Calculation	Value	
Sept. 1999 – May 2000	15 days x 8 hrs/day x \$23.42	\$2810.40	6 days x 8 hrs/day x \$27.40	\$1315.20	\$1495.20
June 2000 – May 2001	16 days x 8 hrs/day x \$24.48	\$3133.44	7 days x 8 hrs/day x \$28.64	\$1603.84	\$1529.60
June 2001 – September 2002	18 days x 8 hrs/day x \$25.34	\$3648.96	9 days x 8 hrs/day x \$29.64	\$2134.08	\$1514.88
October 2002- September 2003	16 days x 8 hrs/day x \$26.10	\$3340.80	7 days x 8 hrs/day x \$30.53	\$1709.68	\$1631.12
October 2003 – September 2004	16 days x 8 hrs/day x \$26.88	\$3440.64	7 days x 8 hrs/day x \$31.45	\$1761.20	\$1679.44
October 2004 – June 2006	30 days x 8 hrs/day x \$27.56	\$6614.40	12 days x 8 hrs/day x \$32.23	\$3094.08	\$3520.32
July 2006 – present	13 days x 8 hrs/day x \$28.38	\$2951.52	5 days x 8 hrs/day x \$33.34	\$1333.60	\$1617.92
Total Holiday Time Loss					\$12,988.48

Assumptions:

- Delphi allowed 16 paid days of holiday each year from September 1999 through January 2007 under its holiday policy. These holidays include: New Year's Day; Martin Luther King, Jr. Memorial Day; Good Friday; Monday after Easter; Memorial Day; Independence Day; Labor Day; Veterans Day; Thanksgiving Day and the day following; Christmas Eve Day, Christmas Day, and the weekdays which fall between Christmas and New Year's Day.
- Per Orlik, Brightpoint allowed 7 paid holidays. I assume these 7 holidays were: New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day, the day after Thanksgiving, and Christmas Day.

Calculations: These amounts are based on average Delphi merit increases for each year.

Delphi: monthly salary x 12 ÷ 2080

Brightpoint: monthly salary x 12 ÷ 2080

Delphi Hourly Rate for:

Brightpoint Hourly Rate¹ for:

September 1999 – May 2000

September 1999 – May 2000

June 2000 – May 2001

June 2000 – May 2001

June 2001 – September 2002

June 2001 – September 2002

October 2002 – September 2003

October 2002 – September 2003

October 2003 – September 2004

October 2003 – September 2004

October 2004 – June 2006

October 2004 – June 2006

July 2006 – January 2007

July 2006 – January 2007

\$27.40

\$28.64

\$29.64

\$30.53

\$31.45

\$32.23

\$33.34

¹ Because the Debtors have no information as to raises Orlik received at Brightpoint, the Debtors assume, for the sake of consistency, that Orlik received the same percent rate increase at Brightpoint that the Debtors assume she would have received at Delphi. This is a conservative assumption because Delphi rate increases were relatively low during the years in question due to poor performance.

EXHIBIT F

EXHIBIT F – VACATION AND SICK

Time Period	Delphi		Brightpoint	
	Calculation	Value	Calculation	Value
January - May 2000	5/12 of 156 hours at \$23.42/hour	\$1522.30	5/12 of 20 days (160 hours) at \$27.40	\$1826.67
June 2000 – May 2001	7/12 of 156 hours (for 2000) and 5/12 of 176 hours (for 2001) at \$24.48	\$4022.88	160 hours at \$28.64	\$4582.40
June 2001 – September 2002	7/12 of 176 hours (for 2001) and 9/12 of 208 (for 2002) hours at \$25.34	\$6554.61	213.3 hours at \$29.64	\$6322.21
October 2002- September 2003	208 hours at \$26.10	\$5428.80	160 hours at \$30.53	\$4884.80
October 2003 – September 2004	208 hours at \$26.88	\$5591.04	160 hours at \$31.45	\$5032.00
October 2004 – June 2006	15/12 of 208 hours (for 2004 and 2005) and 6/12 of 228 hours (for 2006) at \$27.56	\$10,307.44	280 hours at \$32.23	\$9024.40
July 2006 – February 1, 2007	7/12 of 228 hours at \$28.38	\$3774.54	93.3 hours at \$33.34	\$3110.62
			Total Vacation and Sick Time Loss	\$2,418.51

Assumptions:

1. Delphi does not offer a set number of sick days, however Orlik alleges that the seven day waiting period before short term disability becomes available are sick days, and, for argument sake, the Debtors will work within that assumption.
2. At Delphi, Orlik would have received:
 - 2.5 weeks (100 hours) of vacation in 2000, plus the 7 sick days (56 hours) she claims
 - 3 weeks (120 hours) of vacation in 2001, plus the 7 sick days (56 hours) she claims
 - 3 weeks (120 hours) of vacation in 2002, 4 days (32 hours) to offset reduction in flexible compensation payment, plus the 7 sick days (56 hours) she claims
 - 3 weeks (120 hours) of vacation in 2003, (32 hours) to offset reduction in flexible compensation payment, plus the 7 sick days (56 hours) she claims
 - 3 weeks (120 hours) of vacation in 2004, (32 hours) to offset reduction in flexible compensation payment, plus the 7 sick days (56 hours) she claims
 - 3 weeks (120 hours) of vacation in 2005, (32 hours) to offset reduction in flexible compensation payment, plus the 7 sick days (56 hours) she claims
 - 3.5 weeks (140 hours) of vacation in 2006, (32 hours) to offset reduction in flexible compensation payment, plus the 7 sick days (56 hours) she claims
3. Because pay rates changed mid-year, the value of vacation days is calculated assuming Orlik would spread her use of the vacation days proportionally throughout the year.
4. Orlik used all her vacation time for 1999.
5. See Exhibit E for calculation of hourly rates.

EXHIBIT G

Calculations:

1.	Calculate Delphi S-SSP Matching Contributions if Orlik had worked to 2/1/2007	
	September 1999 – May 2000 ($\$4060 \times 9 \times .06 \times .70$)	\$1534.68
	June 2000 - December 2000 ($\$4243 \times 7 \times .07 \times .70$)	\$1455.35
	January 2001 - February 2001 ($\$4243 \times 2 \times .08 \times .70$)	\$ 475.22
	April 2001 ($\$4243 \times 1 \times .07 \times .50$)	\$ 148.51
	February 2003 – September 2003 ($\$4524 \times 8 \times .07 \times .30$)	\$ 760.03
	October 2003 – September 2004 ($\$4660 \times 12 \times .07 \times .30$)	\$1174.32
	October 1 – October 15, 2004 ($\$4777 \times .5 \times .07 \times .30$)	<u>\$ 50.16</u>
		\$5598.27
2.	Calculate Delphi flexible compensation payment (\$1800 1999- 2001; \$1200 for 2002-2006)	
	\$1800 x 3	\$ 5400.00
	\$1200 x 5	<u>\$ 6000.00</u>
		\$11,400.00
3.	Calculate Delphi 1% contribution for retiree health care	
	1999	
	4060 x 12 x .01	\$467.20
	2000	
	4060 x 5 x .01	\$203.00
	4243 x 7 x .01	\$297.01
	2001	
	4243 x 5 x .01	\$212.15
	4392 x 7 x .01	\$307.44
	2002	
	4392 x 9 x .01	\$395.28
	4524 x 3 x .01	\$135.72
	2003	
	4524 x 9 x .01	\$407.16
	4660 x 3 x .01	\$139.80
	2004	
	4660 x 9 x .01	\$419.40
	4777 x 3 x .01	\$143.31
	2005	
	4777 x 12 x .01	\$573.24
	2006	
	4777 x 6 x .01	\$286.62
	4920 x 6 x .01	<u>\$295.20</u>
		\$4282.53
	Total: (1) S-SSP Matching Contributions:	\$5598.27
	(2) Flexible Compensation Payment:	\$11,400.00
	(3) 1% Contribution:	<u>\$4282.53</u>
		<u>\$21,280.80</u>
4.	Calculate Brightpoint contributions. Per Orlik's Schedule 2, Brightpoint contributed 25% of the first 6% of her salary in 2000 and 2001 and 50% of the first 6% of her salary from 2002 - 2006 ¹	
	2000	
	4750 x 5 x .06 x .25	\$356.25
	4964 x 7 x .06 x .25	\$521.22
	2001	
	4964 x 5 x .06 x .25	\$372.30
	5138 x 7 x .06 x .25	\$539.49
	2002	
	5138 x 9 x .06 x .50	\$1387.26
	5292 x 3 x .06 x .50	\$476.28
	2003	
	5292 x 9 x .06 x .50	\$1428.84
	5451 x 3 x .06 x .50	\$490.59
	2004	
	5451 x 9 x .06 x .505	\$1471.77
	5587 x 3 x .06 x .50	\$502.83
	2005	
	5587 x 12 x .06 x .50	\$2011.32
	2006	
	5587 x 6 x .06 x .50	\$1005.66
	5755 x 6 x .06 x .50	<u>\$1035.90</u>
		\$11,599.71
	<u>VARIANCE:</u>	
	Delphi Retirement Benefits	\$21,280.80
	Brightpoint Retirement Benefits	- <u>11,599.71</u>
	Total Retirement Loss	\$9,681.09

¹ This assumes that Orlik would have contributed at least 6% of her salary to her savings plan.

EXHIBIT H

EXHIBIT H - PENSION

Page 1 of 3

Monthly Base Salary	Part B Contributions	Total Contributions	Part B Primary Benefit	Vested Retirement Estimate with separation 9/1/99
Sep-94	3545			
Oct-94	3585			
Nov-94	3585			
Dec-94	3585			
Jan-95	3585			
Feb-95	3585			
Mar-95	3585			
Apr-95	3585			
				Basic Benefit 196.67
				Part B Supplement 0.00
				Part B Primary 69.55
				266.22
May-95	3585			
Jun-95	3585			
Jul-95	3585			
Aug-95	3585			
Sep-95	3585			
Oct-95	3760			
Nov-95	3760			
Dec-95	3760			
Jan-96	3760			
Feb-96	3760			
Mar-96	3760			
Apr-96	3760			
May-96	3760			
Jun-96	3760			
Jul-96	3760			
Aug-96	3760			
Sep-96	3760			
Oct-96	3910			
Nov-96	3910			
Dec-96	3910			
Jan-97	3910			
Feb-97	3910			
Mar-97	3910			
Apr-97	3910			
May-97	3910			
Jun-97	3910			
Jul-97	3910			
Aug-97	3910			
Sep-97	3910			
Oct-97	3910			
Nov-97	3910			
Dec-97	3910			
Jan-98	3910			
Feb-98	3910			
Mar-98	3910			
Apr-98	3910			
May-98	3910			
Jun-98	3910			
Jul-98	3910			
Aug-98	3910			
Sep-98	3910			
Oct-98	3910			
Nov-98	3910			
				Basic Benefit 611.12
				Part B Supplementary 0.00
				Part B Primary 173.46
				784.58

EXHIBIT H - PENSION

Page 2 of 3

Dec-98	3910		
Jan-99	4060		
Feb-99	4060		
Mar-99	4060		
Apr-99	4060		
May-99	4060		
Jun-99	4060		
Jul-99	4060		
Aug-99	4060	229,735.00	834.99
			69.55

Note: \$834.99 determined
by review of actual
contribution records

Sep-99	4060	17.00
Oct-99	4060	17.00
Nov-99	4060	17.00
Dec-99	4060	17.00
Jan-00	4060	13.25
Feb-00	4060	13.25
Mar-00	4060	13.25
Apr-00	4060	13.25
May-00	4060	13.25
	4.5% merit	
Jun-00	4243 fund	15.54
Jul-00	4243	15.54
Aug-00	4243	15.54
Sep-00	4243	15.54
Oct-00	4243	15.54
Nov-00	4243	15.54
Dec-00	4243	15.54
Jan-01	4243	15.54
Feb-01	4243	15.54
Mar-01	4243	15.54
Apr-01	4243	15.54
May-01	4243	15.54
	3.5% merit	
Jun-01	4392 fund	17.40
Jul-01	4392	17.40
Aug-01	4392	17.40
Sep-01	4392	17.40
Oct-01	4392	17.40
Nov-01	4392	17.40
Dec-01	4392	17.40
Jan-02	4392	17.40
Feb-02	4392	17.40
Mar-02	4392	17.40
Apr-02	4392	17.40
May-02	4392	17.40
Jun-02	4392	17.40
Jul-02	4392	17.40
Aug-02	4392	17.40
Sep-02	4392	17.40
	3.0% merit	
Oct-02	4524 fund	19.05
Nov-02	4524	19.05
Dec-02	4524	19.05
Jan-03	4524	12.80
Feb-03	4524	12.80
Mar-03	4524	12.80
Apr-03	4524	12.80
May-03	4524	12.80

EXHIBIT H - PENSION

Page 3 of 3

Jun-03	4524	12.80
Jul-03	4524	12.80
Aug-03	4524	12.80
Sep-03	4524	12.80
3.0% merit		
Oct-03	4660 fund	14.50
Nov-03	4660	14.50
Dec-03	4660	14.50
Jan-04	4660	12.00
Feb-04	4660	12.00
Mar-04	4660	12.00
Apr-04	4660	12.00
May-04	4660	12.00
Jun-04	4660	12.00
Jul-04	4660	12.00
Aug-04	4660	12.00
Sep-04	4660	12.00
2.5% merit		
Oct-04	4777 fund	13.46
Nov-04	4777	13.46
Dec-04	4777	13.46
Jan-05	4777	10.96
Feb-05	4777	10.96
Mar-05	4777	10.96
Apr-05	4777	10.96
May-05	4777	10.96
Jun-05	4777	10.96

Note: No 2005

Jul-05	4777 Comp Plan	10.96
Aug-05	4777	10.96
Sep-05	4777	10.96
Oct-05	4777	10.96
Nov-05	4777	10.96
Dec-05	4777	10.96
Jan-06	4777	10.96
Feb-06	4777	10.96
Mar-06	4777	10.96
Apr-06	4777	10.96
May-06	4777	10.96
Jun-06	4777	10.96

3.0% merit

Jul-06	4920 fund	12.75
Aug-06	4920	12.75
Sep-06	4920	12.75
Oct-06	4920	12.75
Nov-06	4920	12.75
Dec-06	4920	12.75
Jan-07	4920	10.25

280101 4668.35

2082.40

173.46

**60-
Month**